

**EXHIBIT B**



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Philadelphia, PA 19103-7599  
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TAX IDENTIFICATION NO. 23-0382195

Invoice Date: December 9, 2019  
Invoice No.: 20191201857

Paul E. Harner  
1675 Broadway  
New York, NY 10019

Client: Sears Fee Examiner (071820.03)  
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through November 30, 2019

#### INVOICE SUMMARY

##### FEES

Fee and Expense Review and Reporting (00317415)	\$88,669.00
Total Current Charges	<hr/> \$88,669.00
<b>TOTAL AMOUNT DUE</b>	<hr/> <b>\$88,669.00</b> <hr/>

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>B160 - Fee/Employment Applications</b>					
McClamb,C.D.	11/12/19	Review and edit October invoices	445.00	1.80	801.00
Daluz,T.M.	11/15/19	Attend to Ballard monthly fee application.	895.00	0.50	447.50
McClamb,C.D.	11/19/19	Review and revise sixth monthly fee application	445.00	1.00	445.00
McClamb,C.D.	11/19/19	Prepare, file and arrange service of sixth monthly fee application	445.00	0.80	356.00
<b>Total B160</b>				<b>4.10</b>	<b>\$2,049.50</b>
<b>B170 - Fee/Employment Objections</b>					
McClamb,C.D.	11/01/19	Review DTBA interim fee application	445.00	4.50	2,002.50
McClamb,C.D.	11/02/19	Review DTBA interim fee application	445.00	1.50	667.50
McClamb,C.D.	11/03/19	Review DTBA interim fee application	445.00	2.00	890.00
Greenfield,M.G.	11/03/19	Review duplicative Akin time entries for March through June	445.00	1.40	623.00
McClamb,C.D.	11/04/19	Review DTBA interim fee application	445.00	7.30	3,248.50
McClamb,C.D.	11/05/19	Review DTBA interim application	445.00	4.00	1,780.00
Daluz,T.M.	11/05/19	Review and revise Alvarez report	895.00	2.50	2,237.50
Daluz,T.M.	11/07/19	Review and revise FTI and Deloitte and Deloitte tax reports.	895.00	2.50	2,237.50
Daluz,T.M.	11/08/19	Review Deloitte Tax report	895.00	2.20	1,969.00
Marriott, III,V.J.	11/08/19	Review materials provided by McAndrews and consider application of guidelines	985.00	0.40	394.00
Daluz,T.M.	11/11/19	Revise preliminary reports.	895.00	1.50	1,342.50
Greenfield,M.G.	11/11/19	Review of Report covering fees and expenses for March through June (.5); review of exhibits for report in preparation for status call (.2)	445.00	0.70	311.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Greenfield,M.G.	11/12/19	Review of draft second preliminary report	445.00	0.30	133.50
Marriott, III,V.J.	11/12/19	Review fee materials provided by the McAndrews firm	985.00	0.50	492.50
Kearney,B.N.	11/13/19	Review Paul Weiss and Weil Gotshal bills and expenses in advance of team conference call	335.00	1.00	335.00
Kearney,B.N.	11/13/19	Call with P. Harner, V. Marriott, and associate team re: deadline for second preliminary report draft and next steps	335.00	0.10	33.50
Kearney,B.N.	11/13/19	Begin preparing second preliminary fee report for Paul Weiss	335.00	1.50	502.50
Jimenez,C.	11/13/19	Conference call w/ V. Marriot and P. Harner to discuss second set of reports	365.00	0.10	36.50
Marriott, III,V.J.	11/13/19	Conference with P. Harner re: timing of drafts of second preliminary reports	985.00	0.40	394.00
Greenfield,M.G.	11/13/19	Review Akin fee entires and expenses for period from March through June	445.00	1.20	534.00
Greenfield,M.G.	11/14/19	Review of Akin fee and expenses for period from March through June for preliminary report to second fee application	445.00	2.00	890.00
Kearney,B.N.	11/14/19	Begin preparing second preliminary fee report for Weil Gotshal	335.00	4.80	1,608.00
McClamb,C.D.	11/15/19	Edits to October invoices for monthly fee application	445.00	0.20	89.00
McClamb,C.D.	11/15/19	Edit and finalize exhibits for Deloitte & Touche preliminary report	445.00	3.10	1,379.50
Neitzel,K.N.	11/15/19	Analyze Akin time entries and remove duplicates	350.00	0.40	140.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Salah,M.	11/15/19	Review communication from T. Daluz re: reports generated for the preliminary report (.3); draft correspondence to the same attaching reports (.2).	415.00	0.50	207.50
Kearney,B.N.	11/15/19	Prepare second preliminary fee report for Paul Weiss	335.00	2.00	670.00
Daluz,T.M.	11/15/19	Finalize Deloitte preliminary report.	895.00	3.00	2,685.00
Daluz,T.M.	11/15/19	Finalize FTI preliminary report.	895.00	2.00	1,790.00
Greenfield,M.G.	11/17/19	Review of Akin fees and expenses for period from March through June for preliminary report to second fee application	445.00	1.60	712.00
Kearney,B.N.	11/17/19	Work on reviewing PW and WG time and expense entries and drafting fee reports and exhibits	335.00	4.00	1,340.00
Greenfield,M.G.	11/18/19	Review of Akin fee and expenses for period from March through June for preliminary report to second fee application	445.00	1.50	667.50
McClamb,C.D.	11/18/19	Emails with. M. Salah re: preliminary reports	445.00	0.10	44.50
Pollard,C.P.	11/18/19	Prepare Alvarez and Deloitte Tax exhibits for M. Salah	310.00	1.30	403.00
Salah,M.	11/18/19	Draft communication to C. Pollard re: creating reports and labels on tags in the database (.5); send old reports to C. Pollard (.4).	415.00	0.90	373.50
Kearney,B.N.	11/18/19	Work on draft of second fee report and exhibits for Paul Weiss	335.00	3.70	1,239.50
Marriott, III,V.J.	11/18/19	Review issues re: access to share file	985.00	0.30	295.50
Daluz,T.M.	11/18/19	Finalize Stout Risius preliminary report.	895.00	3.50	3,132.50
McClamb,C.D.	11/19/19	Review docket and additional interim fee applications	445.00	1.00	445.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	11/19/19	Emails re: issues uploading fee information	445.00	0.20	89.00
Daluz,T.M.	11/19/19	Finalize Stout Risius report.	895.00	2.00	1,790.00
Kearney,B.N.	11/19/19	Continue work on draft of second preliminary fee report and exhibits (Paul Weiss)	335.00	0.30	100.50
Neitzel,K.N.	11/19/19	Troubleshoot ShareFile link requesting upload of fee data and create new link to be distributed	350.00	0.40	140.00
Marriott, III,V.J.	11/19/19	Attend to issues re: uploading of firm fee data	985.00	0.30	295.50
McClamb,C.D.	11/20/19	Phone call with P. Harner re: status of review and additional fee applications	445.00	0.30	133.50
McClamb,C.D.	11/20/19	Email with T. Daluz re: status of review and additional fee applications	445.00	0.30	133.50
McClamb,C.D.	11/20/19	Emails with T. Daluz, P. Harner and V. Marriott re: review of expenses	445.00	0.30	133.50
Greenfield,M.G.	11/20/19	Review of Akin fee and entries and expenses for period covering March through June, creation of corresponding exhibits, drafting of second report, review of second interim fee application.	445.00	6.00	2,670.00
Kearney,B.N.	11/20/19	Work on draft of fee report and exhibits (Weil Gotshal)	335.00	1.80	603.00
Kearney,B.N.	11/20/19	Work on draft of fee report and exhibits (Paul Weiss)	335.00	6.10	2,043.50
Daluz,T.M.	11/20/19	Review Stout Risius fee application regarding expense deductions.	895.00	0.30	268.50
Daluz,T.M.	11/20/19	Review FTI fee application regarding expense deductions.	895.00	0.30	268.50
Daluz,T.M.	11/20/19	Call with C. Jimenez regarding Stout Risius.	895.00	0.50	447.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	11/20/19	Review and comment on revised FTI preliminary report.	895.00	3.00	2,685.00
Daluz,T.M.	11/20/19	Correspondence with V. Marriott regarding Fee Examiner's position on certain expense related issues.	895.00	0.30	268.50
Jimenez,C.	11/20/19	Review and revise Stout Risius report (.8); phone call with T. Daluz to discuss preliminary report (.3)	365.00	1.10	401.50
Pollard,C.P.	11/20/19	Prepare 12 hour billing report for Weil Gotshall - Second Fee Petition	310.00	0.40	124.00
Pollard,C.P.	11/20/19	Revised Weil Gotshal 12 hour report; prepare Paul Weiss 12 hour report	310.00	0.40	124.00
McClamb,C.D.	11/21/19	Confer with T. Daluz re: status of fee review, additional applications and adjustments to assignments	445.00	0.40	178.00
Pollard,C.P.	11/21/19	Prepare report - Akin Gump Second Fee Petition - Time in Excess of 12 hours	310.00	0.20	62.00
Kearney,B.N.	11/21/19	Work on draft of fee report and exhibits (Paul Weiss)	335.00	2.10	703.50
Kearney,B.N.	11/21/19	Work on draft of fee report and exhibits (Weil Gotshal)	335.00	3.50	1,172.50
Greenfield,M.G.	11/21/19	Call with T. Daluz regarding revisions to preliminary report (.3); review of fee entires and expenses, revisions to exhibits, revisions to preliminary report (2.1).	445.00	2.40	1,068.00
Daluz,T.M.	11/21/19	Correspondence with V. Marriott and P. Harner regarding treatment of certain expenses in fee applications.	895.00	0.20	179.00
Daluz,T.M.	11/21/19	Review Alvarez fee application.	895.00	0.30	268.50
Daluz,T.M.	11/21/19	Meeting with C. McClamb regarding additional fee applications filed by ordinary course professionals.	895.00	0.40	358.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	11/21/19	FTI conference with M. Greenfield.	895.00	1.00	895.00
Greenfield,M.G.	11/21/19	Review of Akin fee entires and expenses (1.5); creation of and revisions to exhibits (1.0); drafting of preliminary report to second fee application (1.0).	445.00	3.50	1,557.50
Daluz,T.M.	11/21/19	Review and revise Deloitte Tax report.	895.00	2.50	2,237.50
Daluz,T.M.	11/21/19	Review Deloitte tax fee application.	895.00	0.30	268.50
Kearney,B.N.	11/22/19	Work on draft of fee report and exhibits (Weil Gotshal)	335.00	2.00	670.00
Kearney,B.N.	11/22/19	Work on draft of fee report and exhibits (Paul Weiss)	335.00	0.90	301.50
Kearney,B.N.	11/22/19	Revise and reformat draft fee report exhibits for Paul Weiss and Weil Gotshal fee reports	335.00	2.00	670.00
Daluz,T.M.	11/22/19	Review and revise Alvarez report.	895.00	3.50	3,132.50
Daluz,T.M.	11/22/19	Review and revise Deloitte Tax report.	895.00	2.50	2,237.50
Greenfield,M.G.	11/22/19	Revise FTI exhibits and preliminary report, review of interim fee application	445.00	0.80	356.00
Greenfield,M.G.	11/22/19	Review Akin fee application, review Akin fees and expenses, drafting of preliminary report to second fee application	445.00	2.40	1,068.00
Salah,M.	11/22/19	Analyze correspondence from T. Daluz re: revisions to the preliminary report and cross reference with data reports.	415.00	1.20	498.00
Salah,M.	11/22/19	Conference call with T. Daluz to discuss revisions to the preliminary report and data reports.	415.00	1.50	622.50
Jimenez,C.	11/23/19	Revise Stout Risius preliminary report along with exhibits	365.00	2.30	839.50
Jimenez,C.	11/24/19	Review second fee applications of Stout Risius and Young Conaway	365.00	1.40	511.00



**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	11/25/19	Review revised FTI exhibit.	895.00	1.00	895.00
Greenfield,M.G.	11/25/19	Revisions to fee and expense exhibits (.5); review of expenses and fees (.5); drafting of revised preliminary report (.5).	445.00	1.50	667.50
Greenfield,M.G.	11/25/19	Review and revisions to Akin time over 12 hours exhibit, revisions to preliminary report	445.00	0.70	311.50
Marriott, III,V.J.	11/25/19	Review status of second Akin preliminary report	985.00	0.30	295.50
Jimenez,C.	11/25/19	Review Stout Risius time entries for second interim fee application to generate exhibits for preliminary report	365.00	0.80	292.00
Marriott, III,V.J.	11/25/19	Review correspondence re: Akin response to first preliminary report	985.00	0.20	197.00
Daluz,T.M.	11/26/19	Revise FTI report.	895.00	2.50	2,237.50
Daluz,T.M.	11/26/19	Finalize changes to Stout Risius report.	895.00	1.50	1,342.50
Daluz,T.M.	11/26/19	Revise Deloitte Tax report.	895.00	1.50	1,342.50
Marriott, III,V.J.	11/26/19	Review Akin response to first preliminary report	985.00	0.40	394.00
Jimenez,C.	11/26/19	Review fee entries for Young Conaway second interim fee application	365.00	2.10	766.50
Greenfield,M.G.	11/26/19	Review of FTI fees and expenses (1.0); creation and revisions to exhibits for FTI preliminary report for first fee application (.3); revisions to preliminary report (.5); review of second fee application (1.0); drafting of preliminary report to second fee application (.9).	445.00	3.70	1,646.50
Greenfield,M.G.	11/27/19	Revisions to preliminary report	445.00	0.40	178.00
Marriott, III,V.J.	11/27/19	Conference with P. Harner and Weil re: first preliminary report	985.00	0.40	394.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Marriott, III, V.J.	11/27/19	Review Deloitte first preliminary report	985.00	0.40	394.00
Daluz, T.M.	11/27/19	Revise Alvarez report.	895.00	2.00	1,790.00
McClamb, C.D.	11/27/19	Email from S. Weiner re: issues uploading fee information	445.00	0.10	44.50
Salah, M.	11/27/19	Review and edit preliminary report for Deloitte Tax.	415.00	0.70	290.50
Jimenez, C.	11/27/19	Review expense entries for Young Conaway second interim fee application (2.3); review time entries for Young Conaway second interim fee application (1.9)	365.00	4.20	1,533.00
Greenfield, M.G.	11/29/19	Review of FTI fee and expenses for period from March through June for preliminary report to second fee application	445.00	1.70	756.50
<b>Total B170</b>				<b>159.20</b>	<b>\$86,619.50</b>
<b>Total Fees</b>				<b>163.30</b>	<b>88,669.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Task: B160 - Fee/Employment Applications</b>			
McClamb, C.D.	445.00	3.60	1,602.00
Daluz, T.M.	895.00	0.50	447.50
<b>Total Task: B160</b>		<b>4.10</b>	<b>\$2,049.50</b>
<b>Task: B170 - Fee/Employment Objections</b>			
Kearney, B.N.	335.00	35.80	11,993.00
McClamb, C.D.	445.00	25.30	11,258.50
Jimenez, C.	365.00	12.00	4,380.00
Pollard, C.P.	310.00	2.30	713.00
Neitzel, K.N.	350.00	0.80	280.00
Greenfield, M.G.	445.00	31.80	14,151.00
Salah, M.	415.00	4.80	1,992.00

Daluz, T.M.	895.00	42.80	38,306.00
Marriott, III, V.J.	985.00	3.60	3,546.00
<b>Total Task: B170</b>		<b>159.20</b>	<b>\$86,619.50</b>
<b>Total Fees</b>		<b>163.30</b>	<b>\$88,669.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz, T.M.	895.00	43.30	38,753.50
Marriott, III, V.J.	985.00	3.60	3,546.00
Greenfield, M.G.	445.00	31.80	14,151.00
Jimenez, C.	365.00	12.00	4,380.00
Kearney, B.N.	335.00	35.80	11,993.00
McClamb, C.D.	445.00	28.90	12,860.50
Salah, M.	415.00	4.80	1,992.00
Neitzel, K.N.	350.00	0.80	280.00
Pollard, C.P.	310.00	2.30	713.00
<b>Total Fees</b>		<b>163.30</b>	<b>\$88,669.00</b>

<b>Total Current Charges:</b>	<b>\$88,669.00</b>
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TAX IDENTIFICATION NO. 23-0382195

### REMITTANCE ADVICE

Client:	071820.03	Sears Fee Examiner
Matter:	00317415	Fee and Expense Review and Reporting
Invoice No.:	20191201857	
Date:	December 9, 2019	

Fee Amount	\$88,669.00
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<b>TOTAL AMOUNT DUE</b>	<b>\$88,669.00</b>
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**Please return this page with your remittance to the above address.  
Payment may also be made by wire transfer to our account.**

<b>Bank:</b>	<b>PNC Bank, NA</b>
<b>ABA No.:</b>	<b>031 0000 53</b>
<b>Account No.:</b>	<b>85-3131-7345</b>
<b>Account Name:</b>	<b>Ballard Spahr LLP</b>

**Please indicate on wire transfer the invoice number stated above.**